STAATSCOURANT
Officiële uitgave van het Koninkrijk der Nederlanden sinds 1814.
Nr. 20455
22 april
2016

Directe belastingen, Internationale inlichtingenuitwisseling; Noorwegen

6 April 2016
Nr. DGB 2016 – 1866 M
Directoraat-generaal Belastingdienst, Cluster Fiscaliteit

De staatssecretaris van Financiën maakt het volgende bekend.

Dit besluit bevat een bekendmaking van het in april 2016 tussen de bevoegde autoriteiten van Nederland en Noorwegen gesloten Memorandum van Overeenstemming inzake automatische uitwisseling van fiscale inlichtingen. De overeenkomst heeft voornamelijk betrekking op automatische uitwisseling van inlichtingen (zonder voorafgaand verzoek) over onroerende zaken, dividend, royalty's, inkomsten uit zelfstandige arbeid, inkomsten uit niet-zelfstandige arbeid, directeursbeloningen, inkomsten van artiesten en sportbeoefenaars, pensioenen, lijfrenten en sociale zekerheidsuitkeringen, betalingen aan studenten voor studie en opleiding, overige inkomsten en wijzigingen in fiscaal inwonerschap. Verder zijn bepalingen opgenomen over de aanwezigheid van belastingambtenaren op elkaars grondgebied.

Het Memorandum is op 6 april 2016 in werking getreden en is voor het eerst van toepassing op informatie over het jaar 2014.

Memorandum of Understanding

Title

Memorandum of Understanding between the Norwegian Directorate of Taxes and the Directorate General of the Tax and Customs Administration of the Netherlands regarding the exchange of information in tax matters.

Preamble

The Norwegian Directorate of Taxes and the Directorate General of the Tax and Customs Administration of the Netherlands, hereinafter: the "Participants", considering the desire to intensify mutual cooperation in tax matters, have agreed the following.

General provisions

1 Legal basis

Pursuant to the provisions with regard to the exchange of information of the Convention on mutual administrative assistance in tax matters, closed in Strasbourg on 25 January 1988, as amended in 2010, and article 27 of the Convention between the Kingdom of Norway and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed in Oslo on 12 January 1990, as amended in 2013, the competent authorities referred to under 2 of this Memorandum will exchange information automatically.

2 Competent authorities

1. For the application of this Memorandum of Understanding the competent authorities are:
   in Norway:
   Minister of Finance or the Minister's authorised representative
   in the Netherlands:
   the Minister of Finance or his authorised representative.
2. The Participants will inform each other by exchange of letters about the names and addresses of the authorised representatives concerned and about any subsequent changes in these representatives.

Exchange of information

3 Automatic exchange of information

1. The competent authorities of Norway and the Netherlands will automatically provide each other with information -if available- about:
   a) Immovable property (OECD code 6);
   b) Dividends (OECD code 10);
   c) Interest (OECD code 11);
   d) Income from independent personal services (OECD code 14);
   e) Income consisting of salaries, wages and other similar remunerations (OECD codes 15);
   f) Directors' fees (OECD code 16);
   g) Income of artists and sportsmen (OECD code 17);
   h) Income from pensions, annuities, social security benefits and other similar remunerations (OECD codes 18 and 19);
   i) Payments to students for education and training (OECD code 20);
   j) Other income (OECD code 21);
   k) Changes of tax residency.
2. The information referred to in paragraph 1 shall be provided periodically and at least once per calendar year. Information with regard to a certain calendar year is provided instantly -if possible- and at any rate within six months after the end of the calendar year it relates to.
3. If it should appear that the information -provided within the scope of the automatic exchange- is incorrect or incomplete, the competent authorities are obliged to contact each other about this as soon as possible. The same shall apply to tecnical problems or difficulties in converting the data provided.
4. The Participants shall endeavour to send each other the above mentioned categories of data spontaneously if the automatic exchange is not (yet) possible.

4 Incidental target group campaigns

The competent authorities can agree by exchange of letters to exchange categories of information, other than the above-mentioned categories, automatically or intensified spontaneously for a certain period.

5 The presence of tax officials of one State on the territory of the other State

1. At the request of the competent authority of one of the States, the competent authority of the other State can allow tax officials of the former State to be present at the execution of those parts of a tax examination in the requested State, that are important to them.
2. Requests to allow the presence of tax officials of one State at the execution of an examination on the territory of the other State should be made in special cases. It especially concerns:
   a) cases in which there are indications for cross-border irregularities or the avoidance of taxes;
   b) complex cases that make the presence of the tax officials desirable;
   c) cases in which a limitation period threatens to expire and in which the presence of the tax officials may expedite the examination;
   d) examinations within the scope of an agreed bilateral or multilateral examination, including simultaneous tax examinations.
3. A request for the presence of tax officials shall be submitted in writing by the competent authority of the requesting State. The request substantiates the desirability of the presence of tax officials and provides a short description of the case. The competent authority of the requested State decides on the request as soon as possible, *however* within two months (at the most) after receipt of the request.
4. All decisions regarding the execution of the tax examination are taken by the competent authority of the requested State. The competent authority of the requested State informs the competent authority of the requesting State about the details of an examination.
5. The competent authority of the requested State can refuse the request, giving the grounds for this decision.

Various provisions

6 Various provisions

1. If necessary, the competent authorities confer on the way in which the obligations resulting from this Memorandum are executed.
2. The information referred to under 3 of this Memorandum is provided -if possible- electronically in the standard OECD format (most recent version).

3. The information to be exchanged includes, if available, the tax identification numbers and/or information for personal identification. This relates to the information from both States.

Final provisions

7 Coming into effect. Amendments. Termination.

1. This Memorandum is concluded for an indefinite term and will take effect from the date of signature.
2. The Memorandum will be applicable for the first time to information regarding the calendar year 2014.
3. The Memorandum may be terminated at any time by written notification by either Participant and will remain operative for six months from the date of receiving such notification by the other Participant.

8 Short title

This Memorandum may be referred to as "Memorandum of Understanding between Norway and the Netherlands on the exchange of information in tax matters."

9 Evaluation

This Memorandum will be evaluated five years after the date of commencement. However, questions with regard to this Memorandum can be taken up at any time at the request of one of the competent authorities.

Done in duplicate in Oslo on 6 April 2016, in the English language.

On behalf of the Norwegian Directorate of Taxes,
H.C. Holte
Director General

On behalf of the Directorate General of the Tax and Customs Administration of the Netherlands,
H. Leijtens
Director General